
TITLE 52 INDIANA BOARD OF TAX REVIEW

Change in Notice of Public Hearing

LSA Document #11-669

The Indiana Board of Tax Review gives notice that the date of the public hearing for LSA Document #11-669, posted at [20120201-IR-052110669PRA](#), has been changed. The changed Notice of Public Hearing appears below:

Notice of Public Hearing

*Under [IC 4-22-2-24](#), notice is hereby given that on **June 21, 2012, at 1:30 p.m.**, at the Indiana Government Center North, 100 North Senate Avenue, Room N1026, Indianapolis, Indiana, the Indiana Board of Tax Review will hold a public hearing on its proposed amendments to [52 IAC 1](#), [52 IAC 2](#), and [52 IAC 3](#), which include, but may not be limited to, clarifying that a certified public accountant cannot practice before the board for matters involving personal property tax exemptions, making the definition of "practice before the board" consistent in Article 1 and Article 2, clarifying that the prohibitions restricting the practice before the board for certified tax representatives also applies to certified public accountants, local government representatives, and representatives of minor and incapacitated parties, allowing a hearing to be held in any county in which an administrative law judge has an office, clarifying that filing a motion for summary judgment is a delay reasonably caused by a party, incorporating the notice requirements of Trial Rule 34(c) relating to subpoenas to nonparties, clarifying that a party that does not object to the election of the board's small claims procedures for a property that does not qualify for participation in such procedures may be deemed to consent to the small claims procedures for that matter, establishing a time limit for requesting documentary evidence under the board's small claims procedures, complying with the Indiana Supreme Court's pro hac vice rule promulgated on September 20, 2011, and adding rules for the board's voluntary resolution program authorized by [IC 6-1.5-3-4](#).*

The Indiana Board of Tax Review has the authority to adopt this rule under [IC 6-1.5-6-1](#), [IC 6-1.5-6-2](#), and [IC 6-1.5-6-3](#). In accordance with [IC 4-22-2-24](#)(d)(3), the proposed rule imposes requirements and costs on regulated entities. The purpose of this rule is to amend the Board's rules to comply with the changes made to the Supreme Court's procedural rules and to amend the Board's existing rules for clarity and efficiency.

Copies of these rules are now on file at the Indiana Government Center North, 100 North Senate Avenue, Room N1026 and Legislative Services Agency, Indiana Government Center North, 100 North Senate Avenue, Room N201, Indianapolis, Indiana and are open to public inspection.

Carol S. Comer, Senior Administrative Law Judge
Indiana Board of Tax Review

Posted: 05/23/2012 by Legislative Services Agency
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